

**TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE**



FISCAL NOTE

HB 27 – SB 97

February 24, 2013

SUMMARY OF BILL: Requires the Alcoholic Beverage Commission (ABC) to determine whether restaurants and certain limited service restaurants (LSR) meet licensing requirements related to the consumption of alcohol on the premises. Requires the Department of Revenue to provide appropriate tax records and consultation to the ABC for any LSR whose license is administered and regulated pursuant to Tenn. Code Ann. 57-4-301 (b)(W)(iii). Provides administrative procedures and guidelines for suspension or revocation of liquor licenses.

ESTIMATED FISCAL IMPACT:

NOT SIGNIFICANT

Assumptions:

- Based on the information provided by the Alcoholic Beverage Commission and the Department of Revenue, any net change in state expenditures as a result of this bill is estimated to be not significant. Any increased expenditures are estimated to be not significant and can be accommodated within existing resources without an increased appropriation or a reduced reversion; and any offsetting decreases in state expenditures are estimated to be not significant.
- Based on the information provided by the Alcoholic Beverage Commission and the Department of Revenue, any increase in state or local government revenue is estimated to be not significant.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, appearing to read "Lucian D. Geise".

Lucian D. Geise, Executive Director

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